

**DEPARTMENT OF THE TREASURY  
FEDERAL LAW ENFORCEMENT TRAINING CENTER  
OFFICE OF TRAINING**

**FINANCIAL FRAUD INSTITUTE**



**SYLLABUS**

**FRAUD AND FINANCIAL INVESTIGATIONS  
TRAINING PROGRAM (FFITP)**

**SEPTEMBER 2002**

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## **History and Purpose of the Fraud and Financial Investigations Training Program (FFITP)**

The National Center for State and Local Law Enforcement Training developed the Fraud and Financial Investigations Training Program (FFITP) in response to the growing expansion of fraudulent related activities within the state and local communities. Since the financial aspects of crime transcend all categorical dimensions and the most frequent motive and benefit of crime are often economic in nature, a major responsibility of the law enforcement officer is to understand and document the flow of funds in criminal endeavors. Since the inception of the FFITP, the National Center has conducted an average of 5 programs a year. In fiscal year 1994, the Financial Fraud Institute (FFI) assumed responsibility for the presentation of the FFITP.

The FFITP was developed by a combination of Federal law enforcement agencies to provide the basic skills required to analyze and document financial transactions and to evidence financial relationships. With this as the ultimate goal, the curriculum was developed around three major areas: financial investigative -Techniques, legal aspects, and case development. Through a training blend of theory and Practical exercises (which includes simulated case problems), the student will develop not only a heightened awareness of the myriad of white collar crime schemes being worked by criminals, but will also gain the technical skills useful in the successful investigation of these schemes.

Each program participant, whether a white collar crime detective, narcotics investigator, auditor, or attorney, will bring to the program certain expertise in some of the areas covered in this curriculum. The FFI will draw from that knowledge gained from this variety of professional experiences, and use it as a stimulus to other participants who may be deficient in such skills. Finally, the FFI aims to make all of those actively involved in the economic crime investigatory process aware of the wealth of talent available within the Federal and state and local services which can be unified in purpose to detect, investigate, and prosecute these crimes.

## **ADMINISTRATION**

Applicants should telephone the FLETC Office of State, Local and International Training (OSLI) at 1-800-743-5382 enrollment and registration information. Upon acceptance in a program, a confirmation letter with details on housing, transportation and schedule will be mailed to the participant.

All students will report by 7:30 A.M. on the first day of the training program. They should check in at the FLETC on the previous evening. The FLETC reserves the right to deny participation to anyone with an unexcused late arrival. All students will attend the same courses of instruction. Attendance is mandatory during the 2-week duration.

### **Length of Program**

The training program is of 2-weeks' duration. There are a total of 74 course hours in the program.

### **Standard Daily Schedule**

Morning Session	7:30 to 11:30 A.M.
Lunch	11:30 to 12:30 P.M.
Afternoon Session	12:30 to 4:30 P.M.

Classes are usually 50 minutes in length with breaks scheduled according to subject matter presentation.

On the last day of scheduled training, the program will conclude at approximately 11:30 A.M. Due to FLETC transportation requirements, no airline departure should be scheduled earlier than 2:00 P.M. The Center reserves the right to deny graduation from the training program for any student departing prior to the end of graduation.

### **Program Cost**

Fees cover all costs including room, board, and supplies. Participants are responsible for their own transportation expenses to the FLETC. Since costs vary from year to year, the participation fees for programs are listed in the annual schedule of classes.

**Location**

All training is conducted at the Federal Law Enforcement Training Center, Glynnco, Georgia, an interagency training facility located 6 miles north of Brunswick, Georgia, and approximately 75 miles equidistant from Jacksonville, Florida, and Savannah, Georgia. The Center is located near the beach resorts of St. Simons Island, Sea Island, and Jekyll Island, Georgia. The climate is moderate and lends itself to year-round training.

**Qualification for Attendance**

For acceptance into the program, the individual must be a law enforcement officer of a state, county or municipality; or an officer of an agency of a local government whose responsibilities would include the investigation of crimes involving financial matters.

**Student Evaluation**

Students who satisfactorily complete the Practical exercise will receive a certificate of training. Evaluation of student performance is made during the Practical exercise. Performance will be evaluated on the student's ability to satisfactorily demonstrate their knowledge and performance of techniques for the investigation of financial fraud which are taught in the program.

Curriculum and course critiques will be solicited from students during the program.

Additional Information

Additional information concerning the FFITP may be obtained by contacting:

FFITP Coordinator  
Federal Law Enforcement Training Center Financial Fraud Institute  
Building 210  
Glynco, GA 31524

912/267-2314  
FAX 912/267-2500

Or

Director  
Federal Law Enforcement Training Center  
Office of State/Local/International Training  
Building 67  
Glynco, GA 31524

912/267-2345 or 1-800-743-5382

**PARTICIPATING AGENCIES**

The following are the participating agencies at the Federal Law Enforcement Training Center:

**EXECUTIVE BRANCH**

**AGRICULTURE**

Forest Service

**COMMERCE**

National Institute of Standards and Technology National Marine Fisheries Service

Office of Security

Office of Export Enforcement

**HEALTH AND HUMAN SERVICES** Food & Drug Administration National Institute of Health

**INTERIOR**

Bureau of Indian Affairs

Bureau of Land Management

Bureau of Reclamation

National Park Service

Office of Surface Mining, Reclamation & Enforcement

U.S. Fish and Wildlife Service

**JUSTICE**

Bureau of Prisons

Drug Enforcement Administration

Immigration and Naturalization Service

U.S. Marshals Service

**STATE**

Bureau of Diplomatic Security

**TRANSPORTATION**

Federal Aviation Administration

U.S. Coast Guard

**TREASURY**

Bureau of Alcohol, Tobacco and Firearms

Bureau of Engraving and Printing

Financial Crimes Enforcement Network (FinCEN) Internal Revenue Service

U.S. Customs Service  
U.S. Mint  
U.S. Secret Service

**DEFENSE**

Defense Protective Service  
Naval Investigative Service  
National Security Agency

**PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY**

Inspector General Offices:

Agency for International Development Department of Agriculture  
Department of Commerce  
Department of Defense  
Department of Education  
Department of Energy  
Department of Health and Human Services Department of Housing and Urban Development  
Department of Interior  
Department of Justice  
Department of Labor  
Department of State  
Department of Transportation  
Department of the Treasury  
Environmental Protection Agency  
Federal Deposit Insurance Corporation Federal Emergency Management Agency General  
Services Administration  
Government Printing Office  
National Aeronautics and Space Administration Nuclear Regulatory Commission  
Office of Personnel Management  
Railroad Retirement Board  
Resolution Trust Corporation  
Small Business Administration  
Social Security Administration  
United States Information Agency  
Veterans Administration

**LEGISLATIVE BRANCH**

**CONGRESS**

Government Printing Office  
Library of Congress Police



U.S. Capital Police

**JUDICIAL BRANCH**

SUPREME COURT

Supreme Court Police

**INDEPENDENT**

AMTRAK

Northeast Corridor Police

CENTRAL INTELLIGENCE AGENCY

Office of Security

ENVIRONMENTAL PROTECTION AGENCY

Office of Criminal Investigations

FEDERAL EMERGENCY MANAGEMENT AGENCY

Security Division

GENERAL SERVICES ADMINISTRATION

Office of Federal Protective Service

SMITHSONIAN

National Zoological Park Police

Office of Protective Services

TENNESSEE VALLEY AUTHORITY Office of the Inspector General Public Safety Service

U.S. POSTAL SERVICE

Postal Inspection Service--Postal Police

## **PROGRAM SUMMARY**

Responsibility for the supervision and delivery of course material to students at the Federal Law Enforcement Training Center (FLETC) rests with the Financial Fraud Institute (FFI) which is responsible for overall program development and oversight, as well as course development and delivery.

In the FFITP, course instruction is a multi-division responsibility shared by the instructional divisions. In addition, guest instructors from Federal, state, local and private industry are used to augment the Center instructors. Courses taught by these personnel are identified in the ensuing course descriptions.

The course descriptions and objectives listed herein are presented in this format: course title, length and method of presentation, description and objectives. The length of the courses is presented in hour and minute notations. Three methods of presentation are listed with this format. They are:

**LECTURE/CLASSROOM** - A training situation, indoor or outdoors, in which instructional material is being presented by an instructor.

**LABORATORY EXERCISE** - A training situation, indoors or outdoors, in which students are practicing skills under the guidance of an instructor(s).

**PRACTICAL EXERCISE** - A training situation, indoors or outdoors, in which student, under the supervision/evaluation of an instructor(s), are participating in a law enforcement related scenario or performing a law enforcement related skill which will be graded.

# **PROGRAM OF INSTRUCTION**

## **FRAUD AND FINANCIAL INVESTIGATIONS TRAINING PROGRAM**

### **FFITP**

**COURSE TITLE:** Banks and Bank Records

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
4:00			4:00

**DESCRIPTION:**

This course is a discussion of the banking industry and the types of financial records maintained in the normal course of business by these institutions. Methods investigators can use to obtain these records and analyze their content are covered.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will be able to examine and trace the flow of funds through bank records and statement identifying suspected criminal activity.

**INTERIM PERFORMANCE OBJECTIVES:**

1. State the functions of a bank including the records it maintains.
2. Show how deposits and withdrawals can be traced through these records.
3. Describe how bank records are used as evidence in a criminal trial.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Bribery and Racketeer Influenced and Corrupt Organizations (RICO)

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
5:00			5:00

**DESCRIPTION:**

This course of instruction will describe the investigative process, define the essential elements of bribery, and explain the complexity of prosecution. The course will include analysis of statutes that are compatible with bribery statutes for investigative purposes, such as statutes covering gratuities, ethics, conflicts-of-interest, financial disclosure, etc. The course also provides the student a broad overview on the applicability of Federal and State racketeering statutes to the investigation of financial fraud. Emphasis is placed on the elements and applicability of the Racketeer Influenced and Corrupt Organizations Act (RICO), and its applicability to state and local prosecution. It describes the specific elements that constitute the essential components of those crimes and the methodologies by which those elements are assembled to present proof in a court of law.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will identify and secure evidence of bribery and/or the acceptance of gratuities and kickbacks. In addition, the student will analyze financial records for related discrepancies and discovery of leads related to other possible criminal activity. The student will recognize how Federal and state RICO Acts have an impact on fraud and financial crime investigations and how these statutes can be utilized together with forfeiture and other substantive crime statutes to produce a more comprehensive investigation and prosecution.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Prepare a workable investigative plan.
2. Recognize additional violations that may be involved.
3. Cite cases and circumstances that constitute entrapment.
4. Understand the application of the Racketeer Influenced and Corrupt Organization (RICO) statute to financial fraud investigations.
5. Identify the types of crimes, which may establish the foundation for RICO investigations and prosecutions.

6. Recognize the criminal, civil, and forfeiture sanction imposed under the RICO statute.
7. Recognize the "pattern of racketeering" activity as defined by the RICO statute.
8. Recognize the inter-relationship of RICO Acts and various substantive crime statutes.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Charting Techniques

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00	2:00		4:00

**DESCRIPTION:**

This course is designed to provide the student with an overview of various flow-charting techniques available to criminal investigators to illustrate facts gathered during the course of a financial fraud investigation. The emphasis is placed on using these charts to assist in the planning and coordination of complex investigations as well as a visual aid for explaining a complex case to a prosecutor and jury.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a specific case scenario involving a financial fraud, the student will be able to produce an appropriate flow chart, which will accurately depict the facts of the investigation based on the instructions delineated in the course.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify four different types of charting techniques used to illustrate criminal activity in a financial fraud investigation.
2. Identify which type of chart should be used to illustrate a given set of facts.
3. Correctly produce an example of each type of chart based on a given set of facts.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Computer Fraud

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
4:00			4:00

**DESCRIPTION:**

This course is designed to acquaint the student with the fundamentals of data processing, including an introduction to some of the basic jargon investigators are likely to encounter when talking with data processing personnel during investigations of computer related crimes. It shows how a computer can be used to perpetrate frauds and how computers can be used as an investigative tool.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will be able to identify and trace computer data leading to the source of illegal activity.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Provide the legal and technical definition of "computer."
2. Discuss the basic operation of computer hardware and computer systems.
3. Identify the fundamentals of computer security.
4. Discuss the technical jargon associated with the use of computers.
5. Relate the fundamentals of computer fraud investigation.

**METHOD OF EVALUATION:** Completion of course.



**COURSE TITLE:** Computers as an Investigative Tool

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
6:00	6:00		12:00

**DESCRIPTION:**

This course begins with an introduction to the terminology surrounding microcomputers. Students then perform a variety of laboratory exercises, including performing basic file management operations to manage the data stored on a computer system. Additionally, students are introduced to the Microsoft Windows application, Microsoft Office Suite (Excel and PowerPoint), and the IRS-CID Search Warrant Program, which is composed in the format of a database manager.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a laboratory exercise involving the use of a computer, the operating system, and the software packages described above, the student will use the computer program to create documents, spreadsheets, and a graphics presentation according to the principles delineated during the course of instruction.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify the basic components of common computer system configurations.
2. Identify how computers store information and how to preserve the information stored on them.
3. Identify the function of the three basic kinds of software to manage and analyze investigative information.
4. Use basic file management operations to store and locate investigative data.
5. Use a database manager computer program to store evidence seized pursuant to a search warrant.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Credit Card Fraud**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
4:00			4:00

**DESCRIPTION:**

This course examines the Federal jurisdiction for investigating access device violations, commonly referred to as debit/credit card crimes. Since enactment of the Comprehensive Crime Control Act of 1984, the U.S. Secret Service has investigated violations of specific statutes covering credit card fraud, including 18 USC 1029 (Access device or credit card fraud) and 18 USC 1014 (false application for credit from a federally insured bank). This course will review all aspects of the schemes and scams associated with credit card fraud, and what investigative techniques are employed in successfully investigating the practitioners of this type of fraud.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given the history of credit/debit (access device) schemes and related fraud activity in the United States, the student will be able to explain the types of fraud schemes related to access device misuse or unlawful activity, and the methodology and procedures utilized in conducting credit/debit card fraud investigations.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify the basic origin points for unauthorized or fraudulent acquisition of a credit card (access device).
2. Identify the schemes and scams associated with access device fraud.
3. Identify the particular individuals or groups most often involved in credit card (access device) fraud.
4. Describe the scope of access device fraud for the major issuers of credit cards in the U.S.
5. Identify the security features incorporated in credit/debit cards.
6. Identify the various investigative techniques and procedures employed in credit/debit card fraud case.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Electronic Sources of Information

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
3:00	1:00		4:00

**DESCRIPTION:**

This course provides the student with an overview of available commercial data base files and instruction on how to profile individuals and corporations both nationally and internationally. Laboratory time allows for hands-on computer training in accessing and using one of the data bases discussed.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a specific case scenario, the student will be expected to use an available electronic database to profile an individual and company using electronic research capabilities discussed in class.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify ways that electronic research can assist in criminal investigations.
2. Identify various sources for electronic information (available data bases) and the type of information each can supply.
3. Identify various sources of information within a database and how they can be used in profiling businesses and individuals and locating assets.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Indicators of Financial Fraud

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
3:00	1:00		4:00

**DESCRIPTION:**

This course gives the student a hands-on application in the use of analytical accounting techniques to detect instances of financial fraud within business records. A formal financial statement is provided and reviewed with emphasis on the five different categories of accounts routinely used by any business. The analysis of these specific accounts will identify where the fraud is likely to occur, probable actions of the perpetrators, and financial analysis techniques to detect and prove the occurrence of the fraud.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a specific case scenario, the student will be able to examine financial records and apply financial analysis techniques to successfully spotlight company trends and weaknesses. The student will also be able to identify those areas where fraud is most likely to occur.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify five different categories of accounts used by any business.
2. Describe how each of these accounts are presented in the formal financial statement.
3. Identify specific accounts on the formal financial statements where fraud is likely to occur.
4. Describe how the fraud is likely to happen and specific techniques that may be used to detect it.
5. Identify, through financial analysis techniques, specific methods used to detect company trends and financial trouble spots.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Indirect Methods of Tracing Funds

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00	2:00		4:00

**DESCRIPTION:**

This course teaches the student to take given financial data and determine the existence of unknown or illegal sources of funds. The student will also be able to organize financial information and select the best indirect method with which to compute the disposition of funds.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will be able to examine and trace financial data and identify the flow of funds leading the source of illegal activity.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Document the existence of unknown or illegal sources of income.
2. Select the best method of obtaining evidence of funds from illegal sources.
3. Describe the best methods of identifying the disposition of funds.
4. Discuss the organization of financial information, the computing of expenditures, and the comparison with receipts from known sources.
5. Compute the total unknown or illegal funds given a set of facts.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Insurance Fraud

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00			2:00

**DESCRIPTION:**

This course introduces the student to the general theories of insurance and to various methods being utilized to victimize insurance firms. The student will become familiar with types of schemes employed by individuals in both internal scenarios and traditional claim fraud.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will be expected to review and discuss their past and current insurance investigations and comment on those being handled by other students.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Understand how insurance companies operate.
2. Identify typical fraud schemes.
3. Target professionals within the insurance industry using past violator profiles.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Major Case Management

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00			2:00

**DESCRIPTION:**

This course is designed to expose the student to a multitude of methods utilized in the management of time and labor intensive investigations. The student will be informed of the various uses of computer programs in the organization of investigative-type databases.

**TERMINAL PERFORMANCE OBJECTIVES:**

The student will be expected to discuss and review his or her own case management processes and methods.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Produce a management plan for a large number of documents as they relate to a major case.
2. Structure a multi-agency task force.
3. Recognize the clearest methods that can be used to organize and manage a major case.

**METHOD OF EVALUATION:** Completion of course.



**COURSE TITLE:** Money Laundering

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
3:00	1:00		4:00

**DESCRIPTION:**

This course provides the student with a comprehensive overview of money laundering to include relevant statutes, significant forms, methods of money laundering, and investigative techniques. Case studies focusing on specific violations of money laundering in non-drug related fraud schemes will also be presented.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a specific case scenario, the student will be expected to determine if potential money laundering violations have occurred and to discuss possible investigative techniques available to prove the violation.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify the term "money laundering."
2. Recognize the differences between financial transaction offenses, international transportation offenses, and monetary transaction offenses.
3. Identify the most common "specific unlawful activities" used in money laundering cases.
4. Apply money laundering investigative techniques to non-drug violations.
5. Identify and trace assets from "specific unlawful activities."
6. Review case studies to determine if specific money laundering violations have been committed.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Practical Exercise

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
1:00		11:00	12:00

**DESCRIPTION:**

This course represents a typical financial investigation from receipt of complaint through preparation of charting techniques and outlining appropriate charges. It includes utilization of sources of information through files/records reviews, investigative plan development, witness/subject interviews, and tracing illegal funds through financial records.

**TERMINAL PERFORMANCE OBJECTIVE:**

Based on information developed through logical investigative steps, the student teams prepare a charting techniques describing the criminal activity, a net worth statement indicating the amount of illegal funds, a cash flow chart, violations committed, perpetrators involved, and outstanding leads.

The Practical exercise brings together the FFITP course materials in an investigative situation typically encountered by a state and local law enforcement officer investigating white collar crime. It provides the student with an opportunity to employ tools of the trade to resolve criminal investigative issues.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Develop a workable, flexible investigative plan.
2. Produce timely, concise, and complete charts reporting the results of their investigation.
3. Make logical, appropriate deductions from document analysis.
4. Complete the required charting technique, cash flow chart, net worth statement, statutes, and outstanding leads.

**METHOD OF EVALUATION:**

Demonstrated proficiency.

**COURSE TITLE:** Questioned Documents for Investigators of Fraud and Financial Crimes

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00			2:00

**DESCRIPTION:**

This course stresses the recognition and preservation of a wide variety of questioned documents that the investigator may encounter in an economic crime probe. The course also stresses proper acquisition of handwriting and machine printing exemplars, capabilities and limitation of a document examiner, and proper preservation and transmittal techniques.

**TERMINAL PERFORMANCE OBJECTIVE:**

At the conclusion of the course, the student will be able to effectively employ the use of questioned documents in financial investigations. The student will be able to identify the procedures for obtaining request exemplars and identify the multiple source possibilities for obtaining non-request examples.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Define the term "document."
2. Identify three reasons why a document's authenticity would be questioned.
3. Recognize the procedures involved in properly handling, preserving, and transporting a suspect document.
4. Identify the legal aspects of obtaining handwriting specimens.
5. Identify the procedures and forms utilized in obtaining request and non-request exemplars, and recognize the difference between the two types of handwriting specimens.
6. Identify the components in a genuine versus counterfeit official document, such as a U.S. Government Federal Reserve Note.
7. Recognize the characteristics of a printed document that are used to compare and identify possible forgeries or reproductions.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Securities

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
3:00			3:00

**DESCRIPTION:**

This course introduces the student to the financial instruments in which money can be invested and how these securities can be used as a repository for criminal proceeds.

**TERMINAL PERFORMANCE OBJECTIVE:**

The student will be able to trace the flow of funds through security investments, entries on monthly statements and identify the documentation needed as evidence to prosecute in a criminal proceeding.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Describe the financial instruments in which monies can be invested.
2. Identify and trace documentation required to show the flow of funds through securities' investments.
3. Analyze a monthly statement.
4. Trace coupon redemption to holder of bearer instrument.
5. Identify fraudulently produced securities.

**METHOD OF EVALUATION:** Completion of Course.

**COURSE TITLE:** The Cognitive Interview

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00			2:00

**DESCRIPTION:**

This course introduces a new dimension to the law enforcement interview by examining the principles of memory and the various psychological aids the investigator may utilize to enhance accurate recall. Practical suggestions are made as to how the investigator should proceed when conducting an interview where specific detailed information is needed and the interviewee is experiencing physical and psychological reactions to the event in question.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a role-playing situation, the student will demonstrate a law enforcement interview utilizing the principles and techniques of cognitive interviewing as delineated during the course of instruction.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Identify two generally accepted principles of memory.
2. Identify the four-step process of the cognitive interview.
3. Identify the five memory retrieval techniques designed to elicit specific information from a victim or witness.

**METHOD OF EVALUATION:** Completion of course.

**COURSE TITLE:** Victims of Financial Fraud

**LENGTH AND METHOD OF PRESENTATION:**

<u>Lecture</u>	<u>Laboratory</u>	<u>Practical Exercise</u>	<u>Total</u>
2:00			2:00

**DESCRIPTION:**

This course provides the student with an overview of the investigator's responsibility towards victims and witnesses of a financial fraud investigation, suggestions for treating victims and witnesses as "best evidence" and the impact of victim witness statements in a financial fraud case.

**TERMINAL PERFORMANCE OBJECTIVE:**

Given a role-playing situation, the student will demonstrate a law enforcement interview utilizing the principles and techniques for interviewing victims and witnesses of a financial fraud as delineated during the course of instruction.

**INTERIM PERFORMANCE OBJECTIVES:**

1. Explore why many financial fraud victims experience their victimization as a crisis and why many witnesses to a financial fraud see themselves as victims."
2. Explore why key witnesses to fraud, especially "whistle-blowers" perceive their involvement with the government's case as a form of victimization.
3. Look at how the victim or witnesses' emotional reaction to their "crisis" effects our ability to first obtain and then preserve the accurate information required by our investigation.
4. Learn techniques that enable use to get accurate information.
5. Discuss how the federal victim and witness statutes can help us to preserve the integrity of this information and gain a successful conviction.

**METHOD OF EVALUATION:** Completion of course.

### COURSE INFORMATION PROGRAM OF INSTRUCTION

<u>COURSE</u>	<u>HOURS OF INSTRUCTION</u>			
	<u>Lecture</u>	<u>Lab</u>	<u>Practical Exercise</u>	<u>Total</u>
Banks and Bank Records	4:00			4:00
Bribery and Racketeer Influenced And Corrupt Organizations (RICO)	5:00			5:00
Charting Techniques	2:00	2:00		4:00
Computer Fraud	4:00			4:00
Computers as an Investigative Tool	6:00	6:00		12:00
Credit Card Fraud	4:00			4:00
Electronic Sources of Information	3:00	1:00		4:00
Indicators of Financial Fraud	3:00	1:00		4:00
Indirect Methods of Tracing Funds	2:00	2:00		4:00
Insurance Fraud	2:00			2:00
Major Case Management	2:00			2:00
Money Laundering	3:00	1:00		4:00
Practical Exercise	1:00		11:00	12:00
Questioned Documents	2:00			2:00
Securities	3:00			3:00
The Cognitive Interview	2:00			2:00
Victims of Financial Fraud	2:00			2:00
<b>SUBTOTAL</b>	<b>50:00</b>	<b>13:00</b>	<b>11:00</b>	<b>74:00</b>
Administrative Time				
Orientation	2:00			
Critique/Graduation	<u>1:00</u>			
<b>SUBTOTAL</b>	3:00			
<b>TOTAL PROGRAM LENGTH</b>				
Lecture	50:00			
Lab	13:00			
PE	11:00			
Admin	3:00			
<b>TOTAL</b>	<b>77:0</b>			

# **SAMPLE SCHEDULE FFITP**



FEDERAL LAW ENFORCEMENT TRAINING CENTER

# FRAUD AND FINANCIAL INVESTIGATIONS TRAINING PROGRAM

MASTER SCHEDULE

Room:	Week One				Coordinator: Mr. Proctor
	Monday	Tuesday	Wednesday	Thursday	Friday
7:30 - 8:30	Welcome/Introduction	Electronic Sources of Information (3452.04)	Computer Fraud (3106.04)	Credit Card Fraud (3461.04)	Securities Fraud (3642.03)
8:30 - 9:30	FFI Staff				
9:30 -10:30	Victims of Financial Fraud				
10:30 -11:30	BSD		FFI Staff	Guest	Guest
11:30 -12:30	LUNCH	LUNCH	LUNCH	LUNCH	LUNCH
12:30 - 1:30	Cognitive Interviewing	Charting Techniques (3460.04)	Questioned Documents	Computers as Invest. Tools (3113.08)	Bribery and Rico (3403.04)
1:30 - 2:30	BSD		EOD		
2:30 - 3:30	Computers as Invest. Tools (3113.08)		Computers as Invest. Tools (3113.08)		
3:30 - 4:30	FFI Staff		FFI Staff	FFI Staff	Guest
Afterhrs					

**Note: Shaded blocks indicate a computer room requirement**

**FEDERAL LAW ENFORCEMENT TRAINING CENTER**  
**FRAUD AND FINANCIAL INVESTIGATIONS TRAINING PROGRAM**

*MASTER SCHEDULE*

Room:	<b>Week Two</b>				Coordinator: Mr. Proctor
	Monday	Tuesday	Wednesday	Thursday	Friday
<b>7:30 - 8:30</b>	Indicators of Financial Fraud (3453.04)	Indirect Methods of Tracing Funds (3140.04)	Major Case Management (3464.02)	FFITP Practical Exercise (3465.16)	FFITP Practical Exercise (Case Presentation) (3465.16)
<b>8:30 - 9:30</b>			Guest		[4 Breakout Rooms] FFI Staff
<b>9:30 -10:30</b>			FFITP Practical Exercise (3465.16)		Closure/Graduation
<b>10:30 -11:30</b>	FFI Staff	FFI Staff	[4 Breakout Rooms] FFI Staff	[4 Breakout Rooms] FFI Staff	FFI Staff
<b>11:30 -12:30</b>	LUNCH	LUNCH	LUNCH	LUNCH	LUNCH
<b>12:30 - 1:30</b>	Banks and Bank Records (3135.04)	Money Laundering (3410.04)	FFITP Practical Exercise (3465.16)	FFITP Practical Exercise (3465.16)	
<b>1:30 - 2:30</b>					
<b>2:30 - 3:30</b>					
<b>3:30 - 4:30</b>	Guest	FFI Staff	[4 Breakout Rooms] FFI Staff	[4 Breakout Rooms] FFI Staff	
<b>Afterhrs</b>					Revised: September 2000